

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
CRAWFORD COUNTY
CRAWFORD COUNTY, INDIANA
January 1, 2004 to December 31, 2005



FILED
12/29/2006

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Officials	2
Independent Accountant's Report	3
Financial Information: Schedules of Receipts, Disbursements, and Cash and Investment Balances	4-7
Notes to Financial Information.....	8-10
Other Reports	11
Exit Conference	12

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Peggy Bullington	01-01-03 to 12-31-06
Treasurer	Donald E. Dubois Edna M. Brown	01-01-03 to 03-31-04 04-01-04 to 12-31-08
Clerk	Terry L. Stroud	01-01-03 to 12-31-06
Sheriff	Richard L. Scott	01-01-03 to 12-31-06
Recorder	Kathy L. Grider Charla Dawn Wright	01-01-03 to 05-24-04 05-25-04 to 12-31-06
President of the Board of County Commissioners	Randy Gilmore	01-01-04 to 12-31-06
President of the County Council	David Jones Jerry Brewer	01-01-04 to 12-31-04 01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF CRAWFORD COUNTY, CRAWFORD COUNTY, INDIANA

We have examined the financial information presented herein of Crawford County (County) for the period of January 1, 2004 to December 31, 2005. The County's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above present fairly, in all material respects, the financial information of the County for the years ended December 31, 2004 and 2005, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

November 29, 2006

CRAWFORD COUNTY
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Years Ended December 31, 2004 And 2005

	Cash and Investments 01-01-04	Receipts	Disbursements	Cash and Investments 12-31-04
Governmental Funds:				
General	\$ 531,776	\$ 1,086,484	\$ 2,586,891	\$ (968,631)
County Highway	132,010	1,456,847	1,112,407	476,450
County Health	9,128	14,760	105,730	(81,842)
Local Road and Street	87,875	120,752	105,719	102,908
Property Reassessment	280,850	45,558	101,891	224,517
Accident Report	5,255	1,215	-	6,470
Firearms Training	8,623	2,230	543	10,310
Election and Registration	87,791	196	69,659	18,328
Surveyor's Corner Perpetuation	22,005	3,760	110	25,655
Supplemental Adult Probation Services	65,218	28,963	51,564	42,617
Supplemental Juvenile Probation Services	387	625	531	481
Recorder's Records Perpetuation	62,719	13,782	178	76,323
Clerk's Record Perpetuation	13,595	10,967	1,250	23,312
Emergency Response Services	24,540	270,572	396,873	(101,761)
Local Health Maintenance	10,548	20,036	20,994	9,590
Sheriff's Commissary	3,105	36,212	27,581	11,736
Sheriff's Continuing Education	249	-	-	249
Park and Recreation	23,745	1,553	1,500	23,798
Alcohol and Drug	3,353	-	3,353	-
Criminal Justice	16,578	53,970	35,839	34,709
Emergency Telephone	20,793	162,805	129,146	54,452
Clerk's Title IV-D	1,805	4,264	4,299	1,770
Prosecuting Attorney Title IV-D	12,206	13,923	25,357	772
Pretrial Diversion	29,131	19,409	49,014	(474)
Guardian Ad Litem	18,556	3,500	2,104	19,952
Supplemental Public Defender Services	16,137	11,894	19,925	8,106
Work Release	564	-	-	564
Deferred Infraction	20,668	21,906	36,030	6,544
Emergency Planning and Right to Know	9,856	-	-	9,856
Drug Free Community	34,774	6,679	9,646	31,807
Community Service	412	4,464	1,321	3,555
Family and Children	169,689	1,032,079	1,111,502	90,266
Jury Fees	13,815	1,837	12,674	2,978
Probation Drug Test	14,760	1,720	2,583	13,897
County Prisoner Reimbursement	25	-	-	25
County Misdemeanant	36,498	9,131	33,117	12,512
Drug Enforcement	4,900	90	1,718	3,272
Riverboat Harrison County Contingency	33,532	19,864	31,657	21,739
Riverboat Highway Road Plan	531,873	820,385	800,748	551,510
Riverboat Switzerland County	491,507	790,763	151,200	1,131,070
Jail Study	3,357	-	-	3,357
CERT	140	-	-	140
Build Indiana Wyandotte Road	757	-	-	757
Tobacco Settlement	15,654	13,139	12,047	16,746
Education Tobacco Settlement	20,694	13,666	10,968	23,392
State Assessment Training	1,164	-	1,164	-
Document Fees	7,110	3,168	-	10,278
Adult Administration Fees	1,937	6,860	-	8,797
Drug Interdiction	13,651	11,797	17,089	8,359
Emergency Services Donation	100	-	-	100
Emergency Ambulance Building	-	47,030	47,030	-
Emergency Ambulance Escrow	17,586	40,284	24,433	33,437
Highway Equipment Escrow	13,592	23,032	15,345	21,279
EDA Revolving Loan Fund	13,463	86,546	13,791	86,218
Local Emergency Planning	768	14,588	15,356	-

The accompanying notes are an integral part of the schedules.

CRAWFORD COUNTY
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Years Ended December 31, 2004 And 2005
(Continued)

	Cash and Investments 01-01-04	Receipts	Disbursements	Cash and Investments 12-31-04
Governmental Funds (continued):				
Debt Service	655,579	24,994	390,514	290,059
Cumulative Capital Development	67,680	76,603	85,988	58,295
Economic Development Income Tax	282,800	510,577	577,739	215,638
Switzerland Capital Projects	5,971	-	-	5,971
Courthouse/Jail Complex	390,247	1,725,822	2,019,484	96,585
Tornado Relief	-	13,105	-	13,105
TIR	-	30,757	-	30,757
Surplus Dog Tax Fund	-	348	348	-
County Sales Disclosure Fund	-	3,420	-	3,420
County Riverboat Wagering	-	107,802	107,572	230
Juvenile Administrative Fees	-	350	-	350
Bioterrism Grant	-	27,325	14,276	13,049
Homeland Security Grant	-	48,795	11,498	37,297
CCFF Park Grant	-	25,000	25,000	-
Mosqu Cont Fund	-	3,000	3,000	-
NIOSH	-	2,068	-	2,068
Highway Emergency Riverboat Fund	-	460,231	210,438	249,793
Non-Reverting Prisoner Reimbursement	-	18,263	4,340	13,923
CPRTS	-	273	-	273
Fiduciary Funds:				
Sheriff's Pension Trust	287,690	63,658	23,509	327,839
Congressional Principal	11,247	-	-	11,247
Tax Sale Redemption	50	33,769	30,801	3,018
Tax Sale Surplus	31,726	-	27,728	3,998
State Fees	982	20,062	19,798	1,246
Inheritance Tax	10,268	54,700	48,945	16,023
Surplus Tax	4,815	2,337	6,673	479
County User Fees	35,352	39,108	41,952	32,508
County Sheriff	1,286	25,333	25,594	1,025
Tax Distributions	414,165	3,735,055	4,149,220	-
Payroll Withholdings	136,565	1,453,164	1,459,026	130,703
Clerk of the Circuit Court	765,726	1,558,796	1,735,947	588,575
Sheriff's Inmate Trust	4,170	38,497	40,242	2,425
County Recorder	4,834	52,838	53,376	4,296
County Treasurer	486,596	6,726,363	3,994,735	3,218,224
Education Plate Fee	-	675	675	-
Welfare Trust	2,275	44,870	42,924	4,221
Congressional Interest	8,098	246	1,349	6,995
City/Town Court Costs	41,583	3,323	-	44,906
Hotel/Motel Tax	2,990	47,382	47,591	2,781
Levy Excess	39,138	-	39,138	-
Purdue Cooperative Extension	936	-	-	936
Riverboat Wagering Tax	67,932	67,742	135,674	-
Riverboat Fund	-	1,760,771	1,760,771	-
Hospital Care for the Indigent	-	20,645	20,645	-
Medical Assistance to Wards	-	540	540	-
Children With Special Health Care Needs	-	4,723	4,723	-
Judicial Administrative Fees	-	255	255	-
Judicial Adjustment Fees	-	254	254	-
Adult Offender Interstate Fee	-	225	225	-
State Forestry Tax	-	2,969	2,969	-
State Fair Board	-	1,484	1,484	-
State Settlement	-	3,857,837	3,857,837	-
Totals	<u>\$ 6,721,525</u>	<u>\$ 29,049,659</u>	<u>\$ 28,226,674</u>	<u>\$ 7,544,510</u>

The accompanying notes are an integral part of the schedules.

CRAWFORD COUNTY
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Years Ended December 31, 2004 And 2005
(Continued)

	Cash and Investments 01-01-05	Receipts	Disbursements	Cash and Investments 12-31-05
Governmental Funds:				
General	\$ (968,631)	\$ 3,950,314	\$ 2,989,892	\$ (8,209)
County Highway	476,450	1,290,881	1,511,107	256,224
County Health	(81,842)	186,207	101,848	2,517
Local Road and Street	102,908	121,916	58,910	165,914
Property Reassessment	224,517	101,419	133,471	192,465
Accident Report	6,470	803	-	7,273
Firearms Training	10,310	2,160	365	12,105
Election and Registration	18,328	60,979	55,586	23,721
Surveyor's Corner Perpetuation	25,655	3,690	8,089	21,256
Supplemental Adult Probation Services	42,617	36,170	63,938	14,849
Supplemental Juvenile Probation Services	481	1,755	60	2,176
Recorder's Records Perpetuation	76,323	15,059	65,038	26,344
Clerk's Record Perpetuation	23,312	10,349	-	33,661
Emergency Response Services	(101,761)	619,343	404,120	113,462
Local Health Maintenance	9,590	22,935	26,030	6,495
Sheriff's Commissary	11,736	49,249	39,766	21,219
Sheriff's Continuing Education	249	-	-	249
Park and Recreation	23,798	-	11,075	12,723
Criminal Justice	34,709	92,196	100,276	26,629
Emergency Telephone	54,452	130,580	115,947	69,085
Clerk's Title IV-D	1,770	7,338	2,883	6,225
Prosecuting Attorney Title IV-D	772	14,437	8,474	6,735
Pretrial Diversion	(474)	10,689	-	10,215
Guardian Ad Litem	19,952	-	4,041	15,911
Supplemental Public Defender Services	8,106	5,889	-	13,995
Work Release	564	-	-	564
Deferred Infraction	6,544	17,126	30	23,640
Emergency Planning and Right to Know	9,856	-	-	9,856
Drug Free Community	31,807	24,325	1,000	55,132
Community Service	3,555	5,185	2,775	5,965
Family and Children	90,266	1,585,022	1,135,199	540,089
Jury Fees	2,978	2,183	5,024	137
Probation Drug Test	13,897	940	1,550	13,287
County Prisoner Reimbursement	25	-	-	25
County Misdemeanant	12,512	7,288	12,757	7,043
Drug Enforcement	3,272	-	3,272	-
Riverboat Harrison County Contingency	21,739	6,286	22,250	5,775
Riverboat Highway Road Plan	551,510	774,118	953,065	372,563
Riverboat Switzerland County	1,131,070	1,833,637	2,634,681	330,026
Jail Study	3,357	-	-	3,357
CERT	140	-	-	140
Build Indiana Wyandotte Road	757	-	-	757
Tobacco Settlement	16,746	19,865	2,614	33,997
Education Tobacco Settlement	23,392	2,705	4,081	22,016
Document Fees	10,278	2,962	-	13,240
Adult Administration Fees	8,797	8,278	4,131	12,944
Drug Interdiction	8,359	-	8,359	-
Emergency Services Donation	100	-	-	100
Emergency Ambulance Escrow	33,437	30,679	-	64,116
Highway Equipment Escrow	21,279	23,655	18,256	26,678
EDA Revolving Loan Fund	86,218	75,458	128,967	32,709
Debt Service	290,059	380,016	480,445	189,630
Cumulative Capital Development	58,295	112,720	100,000	71,015

The accompanying notes are an integral part of the schedules.

CRAWFORD COUNTY
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
As Of And For The Years Ended December 31, 2004 And 2005
(Continued)

	Cash and Investments 01-01-05	Receipts	Disbursements	Cash and Investments 12-31-05
Governmental Funds (continued):				
Economic Development Income Tax	215,638	309,066	247,906	276,798
Switzerland Capital Projects	5,971	-	-	5,971
Courthouse/Jail Complex	96,585	4,880	55,595	45,870
Tornado Relief	13,105	-	12,416	689
TIR	30,757	15,206	-	45,963
Surplus Dog Tax Fund	-	188	188	-
County Sales Disclosure Fund	3,420	2,767	-	6,187
County Riverboat Wagering	230	52,433	-	52,663
Juvenile Administrative Fees	350	800	-	1,150
Bioterrisom Grant	13,049	4,197	8,652	8,594
Homeland Security Grant	37,297	25,564	61,138	1,723
NIOSH	2,068	-	2,068	-
Highway Emergency Riverboat Fund	249,793	161,156	410,949	-
Non-Reverting Prisoner Reimbursement	13,923	6,367	1,895	18,395
CPRTS	273	81,730	30,994	51,009
Rainy Day Fund	-	3,456	-	3,456
Public Health Coordinator Grant	-	37,388	42,493	(5,105)
Crawford County Extension	-	10,995	-	10,995
Housing Needs Assessment	-	30,000	30,000	-
Fiduciary Funds:				
Sheriff's Pension Trust	327,839	61,077	25,420	363,496
Congressional Principal	11,247	-	-	11,247
Tax Sale Redemption	3,018	-	3,536	(518)
Tax Sale Surplus	3,998	-	1,760	2,238
State Fees	1,246	21,213	19,482	2,977
Inheritance Tax	16,023	175,607	103,544	88,086
Surplus Tax	479	-	-	479
County User Fees	32,508	31,020	28,835	34,693
County Sheriff	1,025	9,815	10,160	680
Tax Distributions	-	9,354,243	9,354,243	-
Payroll Withholdings	130,703	1,610,970	1,602,843	138,830
Clerk of the Circuit Court	588,575	1,817,390	2,083,481	322,484
Sheriff's Inmate Trust	2,425	72,218	68,138	6,505
County Recorder	4,296	54,447	53,284	5,459
County Treasurer	3,218,224	14,317,764	16,961,037	574,951
Education Plate Fee	-	674	674	-
Welfare Trust	4,221	27,063	24,153	7,131
Congressional Interest	6,995	258	-	7,253
City/Town Court Costs	44,906	3,421	48,114	213
Hotel/Motel Tax	2,781	81,801	54,594	29,988
Purdue Cooperative Extension	936	-	-	936
Riverboat Wagering Tax	-	67,743	67,743	-
Riverboat Fund	-	1,967,369	1,814,261	153,108
Hospital Care for the Indigent	-	68,141	68,141	-
Medical Assistance to Wards	-	1,618	1,618	-
Children With Special Health Care Needs	-	15,246	15,246	-
Adult Offender Interstate Fee	-	300	300	-
State Forestry Tax	-	6,471	6,471	-
State Fair Board	-	3,236	3,236	-
State Settlement	-	17,034,442	13,601,456	3,432,986
Special Death Benefit Fees	-	65	10	55
Child Restraint Violation Fees	-	125	125	-
Recorder State Mortgage	-	1,623	1,488	135
Totals	<u>\$ 7,544,510</u>	<u>\$ 59,198,359</u>	<u>\$ 58,147,059</u>	<u>\$ 8,595,810</u>

The accompanying notes are an integral part of the schedules.

CRAWFORD COUNTY
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The County was established under the laws of the State of Indiana. The County provides the following services: public safety, health, welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

Note 2. Fund Accounting

The County uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied or highway use taxes are received are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

The Sheriff's Pension Fund may be invested in commercial paper, corporate bonds, corporate stock and mutual funds.

CRAWFORD COUNTY
NOTES TO FINANCIAL INFORMATION
(Continued)

Note 6. Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the County Sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

CRAWFORD COUNTY
NOTES TO FINANCIAL INFORMATION
(Continued)

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the County Sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Long-Term Debt

The County has entered into various debts such as bonds for a courthouse, TIF bonds of 1997, TIF bonds of 2003, and a loan for an office building. The outstanding principal at December 31, 2005, was \$3,565,000, \$930,000, \$420,000, and \$129,784, respectively.

CRAWFORD COUNTY
OTHER REPORTS

The report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
County Highway Department
County Treasurer
Board of County Commissioners

CRAWFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 7, 2006, with Jerry Brewer, President of the County Council; Larry G. Bye, County Commissioner; and Peggy Bullington, Auditor.